

Exhibit A

ORIGINAL

FILE COPY

HOWARD T. CHANG, AAL, ALC
HOWARD T. CHANG #1695-0
Suite 475 Pauahi Tower
1003 Bishop Street
Honolulu, Hawaii 96813
Telephone No. (808) 533-2877
E-Mail:
howardchang.crimtaxatty
@hawaiiantel.net

LODGED

AUG 10 2007 *cowan*

CLERK, U.S. DISTRICT COURT
DISTRICT OF HAWAII

Attorney for Defendant
ANDY S.S. YIP

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

AUG 13 2007

at 2 o'clock and 10 min.
SUE BEITIA, CLERK

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. CR02-00225 DAE
)	
Plaintiff,)	STIPULATION
)	
vs.)	
)	
ANDY S.S. YIP,	(01))	
BRENDA M.O. CHUNG	(02))	
)	
Defendants.)	

STIPULATION

IT IS HEREBY STIPULATED by and between the parties that the evidence would show that during the years 1995 - 1998, Defendant Andy S.S. Yip conducted an "off the books" business for the sale primarily of watches. The proceeds from these sales were received mainly in the form of Japanese yen and some travelers checks. The yen and checks were exchanged for blank Honolulu Foreign Exchange checks which were used to payoff various personal and that business' expenses. The IRS investigation would reveal that these activities resulted in a tax loss in excess of \$300,000.

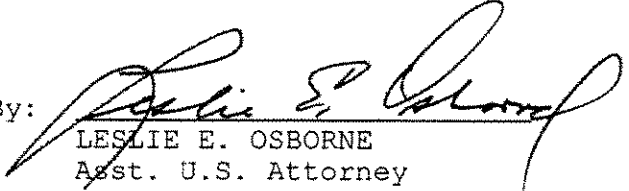
EXHIBIT "A"


It is understood by the parties that this Stipulation may not be relied upon at sentencing.


DATED: Honolulu, Hawaii, Aug 10, 2007.

EDWARD H. KUBO, JR.
United States Attorney
District of Hawaii

By:


LESLIE E. OSBORNE
Asst. U.S. Attorney
Attorney for Plaintiff
UNITED STATES OF AMERICA


HOWARD T. CHANG
Attorney for Defendant
ANDY S.S. YIP


HOWARD K.K. LUKE
Attorney for Defendant
BRENDA M.O. CHUNG

APPROVED AND SO ORDERED:


DAVID A. EZRA
United States District Judge

UNITED STATES OF AMERICA v. ANDY S.S. YIP, et al., CR. NO.
CR02-00225 (1) DAE, STIPULATION

Subject: Activity in Case 1:02-cr-00225-DAE USA v. Yip, et al Stipulation and Order
From: hid_resp@hid.uscourts.gov
Date: Tue, 14 Aug 2007 10:01:16 -1000
To: hawaii_cmecf@hid.uscourts.gov

This is an automatic e-mail message generated by the CM/ECF system. Please DO NOT RESPOND to this e-mail because the mail box is unattended.

NOTE TO PUBLIC ACCESS USERS You may view the filed documents once without charge. To avoid later charges, download a copy of each document during this first viewing.

U.S. District Court

District of Hawaii - CM/ECF V3.04 (3/07)

Notice of Electronic Filing

The following transaction was entered on 8/14/2007 at 10:01 AM HST and filed on 8/13/2007

Case Name: USA v. Yip, et al

Case Number: 1:02-cr-225

Filer:

Document Number: 231

Docket Text:

STIPULATION as to Andy S.S. Yip, Brenda M.O. Chung ("*...Stipulated...that evidence would show that during the years 1995-1998, Defendant Andy S.S. Yip conducted an 'off the books' business for the sale primarily of watches...*"). Signed by Judge DAVID ALAN EZRA. (afc)

1:02-cr-225-1 Notice has been electronically mailed to:

Howard T. Chang howardchang.crimtaxatty@hawaiiantel.net

Howard K.K. Luke howardkkluke@hawaii.rr.com

Leslie E. Osborne, Jr les.osborne@usdoj.gov, gloria.parker@usdoj.gov, USAHI.ECFMajorCrimes@usdoj.gov

1:02-cr-225-1 Notice will not be electronically mailed to:

David M. Hayakawa
Law Office of Howard K K Luke
841 Bishop St Ste 2022
Honolulu, HI 96813

1:02-cr-225-2 Notice has been electronically mailed to:

Howard T. Chang howardchang.crimtaxatty@hawaiiantel.net

Howard K.K. Luke howardkkluke@hawaii.rr.com

Leslie E. Osborne, Jr les.osborne@usdoj.gov, gloria.parker@usdoj.gov, USAHI.ECFMajorCrimes@usdoj.gov

1:02-cr-225-2 Notice will not be electronically mailed to:

David M. Hayakawa
Law Office of Howard K K Luke
841 Bishop St Ste 2022
Honolulu, HI 96813

The following document(s) are associated with this transaction:

Document descriptionMain Document

Original filename/a

Electronic document Stamp:

[STAMP dcecfStamp_ID=1095854936 [Date=8/14/2007] [FileNumber=330255-0]
[46f0b7d97681fd34d29685aff80ef9b12d063a20352f04ff25e5817839691109090
324c3bcfaedace70b5b4931a44d1a60e271e86bf8cd474429c2f83ab038a]]